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# Quarterly Summary of Federal, State, and Local Tax Revenue

Issued April 1984

## October-December 1983

Tax collections of Federal, State, and local governments totaled \$689.5 billion during the 12 months ended with December 1983, an increase of 3.0 percent from the amount collected during the 12 months ended December 1982. Federal tax collections were \$391.0 billion, down 1.1 percent during this period. State tax collections totaled \$181.4 billion, up 9.7 percent this period, and local government taxes amounted to \$117.1 billion, an increase of 8.0 percent. Table A provides a summary by type of tax for the 12 month periods ending December 1983 and December 1982.

During the fourth quarter of calendar 1983, collections of Federal, State, and local taxes amounted to \$181.2 billion.

Compared to the corresponding quarter of 1982 this is an increase of 18.4 billion or 11.4 percent.

National totals, Federal, State, and local, are shown in table 1. Federal government amounts are shown in table 2 and State and local government amounts are shown in table 3.

Table 5 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 5 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

**Table A. Twelve-Month Federal, State, and Local Tax Collections: December 1983 and 1982**

Type of tax	Amount (in millions of dollars) 12 months ended with December		Percent change
	1983	1982	
Total.....	\$689,549	\$669,155	3.0
Individual income.....	351,552	349,084	.7
Corporation net income.....	55,967	57,521	-2.7
Property.....	92,846	86,481	7.4
Customs, general sales and gross receipts...	79,306	70,609	12.3
Motor fuel.....	19,260	15,549	23.9
Alcoholic beverage sales.....	8,545	8,342	2.4
Tobacco product sales.....	8,865	6,739	31.6
All other.....	73,208	74,830	-2.2

Note: Because of rounding, detail may not add to totals.

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## INTRODUCTION

### TAX COLLECTIONS ADJUSTED FOR SEASONAL VARIATION

State and local government taxes are subject to numerous influences which affect the level of collections from quarter to quarter. Included among these are factors which affect the long-term pattern of tax revenue, such as tax rate changes, adjustments by legislation or legal rulings in the coverage of particular taxes, the imposition of a specific tax by additional governments, or general economic growth.

Over shorter time spans, tax collections are influenced by the method of tax administration and collection, as well as by institutional factors. For example, the traditional payment of property taxes late in the calendar year is reflected in the significant jump of actual property tax revenue during the fourth quarter annually. Likewise, the existence of filing dates early in the calendar year is a factor in the collection pattern of individual income taxes.

Factors such as these result in the existence of repetitive intrayear fluctuations in the collection pattern of particular taxes. Such seasonal fluctuations often make quarter-to-quarter comparisons of tax collection amounts difficult.

The process of seasonal adjustment is used to identify and remove such short-term systematic fluctuations from the quarterly figures. Long-term trend and cyclical movements, as well as irregular fluctuations, are left intact by the adjustment process. The comparison of tax collections in successive quarters is more meaningful, as the underlying long-term movement of the data are more easily observed. Similarly, any erratic or unusual short-term behavior in the tax collection pattern is more clearly revealed in the seasonally adjusted series, providing a basis for study of the causes of such behavior.

On a seasonally adjusted basis, State and local government tax collections amounted to \$77.5 billion during the fourth

**Table B. Seasonally Adjusted State and Local Tax Collections, Fourth Quarter 1983 and Prior Periods**

Type of tax	Seasonally adjusted collections (millions of dollars)		Percentage change, tax collections in 4th quarter 1983 from--	
	1983		1983	1982
	4th quarter	3d quarter		
Total.....	\$77,549	\$77,598	\$69,147	-.1
Property.....	23,319	24,667	21,468	-5.5
Other than property.....	54,230	52,931	47,679	2.5
General sales and gross receipts.....	18,484	18,244	15,797	1.3
Individual income.....	15,479	15,239	13,580	1.6
Corporation net income.....	4,208	3,630	3,167	15.9
Motor fuel.....	3,021	3,068	2,653	-1.5
Motor vehicle and operators' licenses.....	1,870	1,853	1,743	.9
Other.....	11,168	10,897	10,739	2.5
<b>BY LEVEL OF GOVERNMENT</b>				
State.....	48,005	46,635	42,245	2.9
Local.....	29,570	31,063	26,997	-4.8
				9.5

quarter of calendar 1983. This is a -.1 percent decrease from the \$77.6 billion collected during the previous quarter. Table B provides a summary of State and local tax collections adjusted to remove seasonal variation.

Table 4 presents seasonally adjusted collections for selected taxes and groups of taxes on a quarterly basis since 1979, and also shows the quarter-to-quarter percentage change for each series over the same time period.

The method used to adjust data on tax collections for seasonal variation is the X-11Q variant of the Census Method II seasonal adjustment program. A complete description of this program can be found in The X-11 Variant of the Census Method II Seasonal Adjustment Program (U.S. Bureau of Census, Technical Paper No. 15, revised 1967). Seasonal adjustment factors were developed from unadjusted data (actual tax collections) compiled in this survey from 1970 through fourth quarter 1983. These factors are presented in Appendix B for the period 1979 through fourth quarter 1983.

Seasonal factors are calculated for individual taxes and groups of taxes as well as for aggregates of State and local tax collections separately. Total adjusted tax collections are defined to equal the sum of the adjusted individual taxes and tax groups shown in Appendix B. State and local government totals are shown separately, but do not sum to National totals shown because of the method of adjustment used.

#### CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia and for social insurance taxes (social security) imposed by the Federal Government. Included, however, are all receipts from licenses and compulsory fees, including

those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.<sup>1</sup> A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

#### SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 97 percent of the collection amounts summarized in table 3. The remaining 3 percent (making up 6 percent of the local government total, and representing about one-third of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

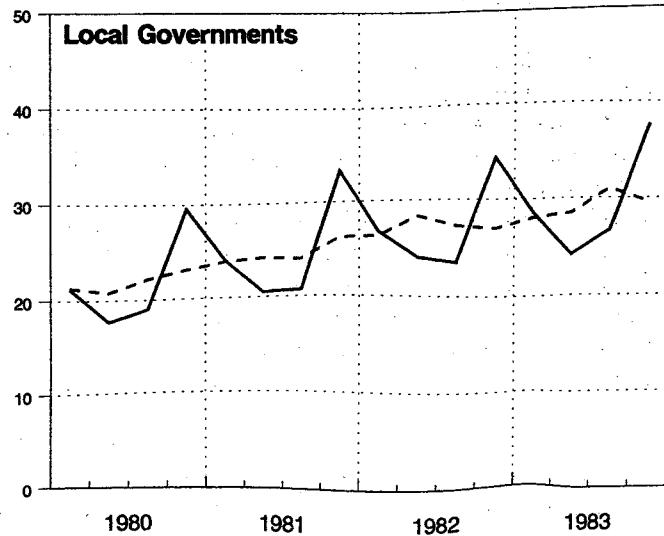
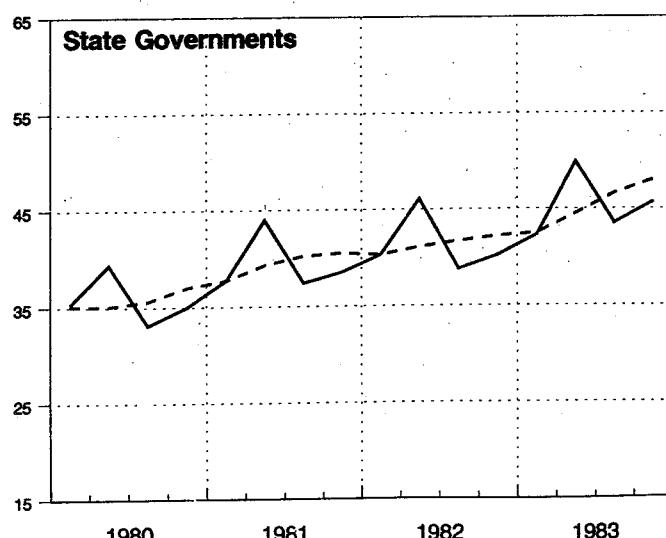
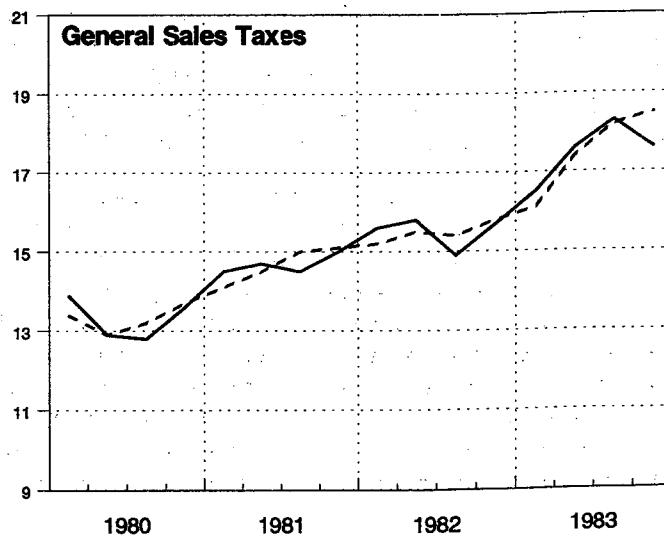
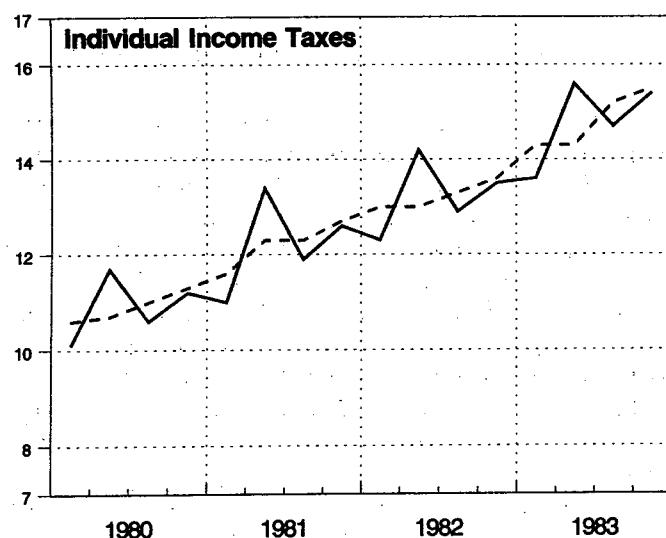
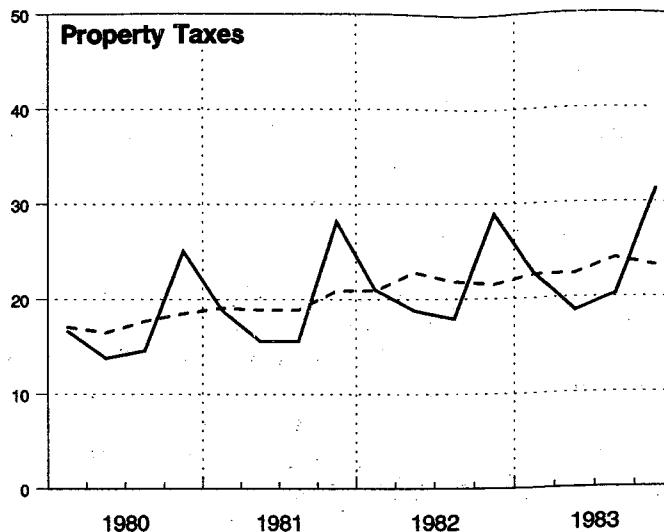
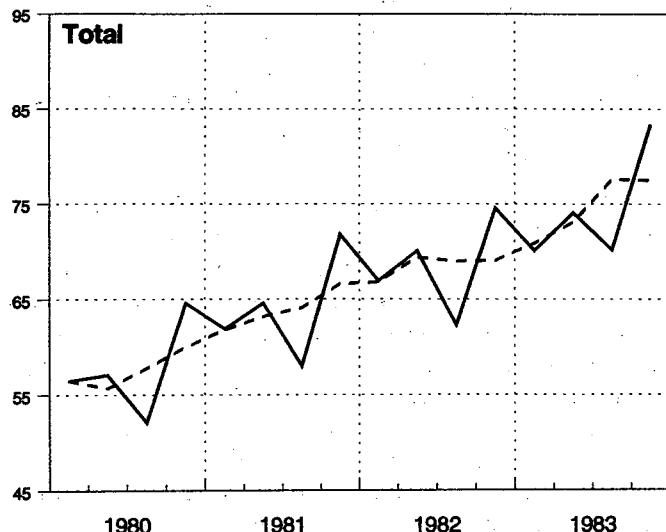
Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State

<sup>1</sup>More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports State Government Tax Collections in 1983 and State Government Finances in 1982. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1981-82.

## INTRODUCTION

**Quarterly Tax Collections  
of State and Local Governments,  
by Level of Government  
and for Selected Types of Taxes:  
1980 to 1983 (in Billions of Dollars)**

— Actual tax collections  
- - - Seasonally-adjusted tax collections



## INTRODUCTION

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records. The Federal data were obtained from The Quarterly Excise Tax Report and the Treasury Bulletin (monthly).

Data are subject to possible inaccuracies in classification, response, and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Concurrent adjustment of seasonal factors is utilized in this survey. With each additional quarter of data, seasonal factors are calculated for the current quarter, and prior quarterly seasonal factors are revised as needed. Concurrent adjustment generally reduces the overall magnitude of the revisions to seasonal factors, in comparison to the once-a-year adjustment of seasonal factors utilized in other surveys.

In this survey, concurrent adjustment is particularly important because of the changing nature of the underlying data base. Seven of the nine component series of tax collections are comprised essentially of State government taxes. Changes in the reported amounts of tax collections by these respondents can occur. In addition, reporting discrepancies in the quarterly surveys often become evident when the amounts are compared to the Census Bureau's survey of fiscal year State government tax collections. Concurrent adjustment of the seasonal factors thus incorporates all changes in the underlying data base into the computation of seasonally adjusted statistics each quarter.

It should be emphasized that the method used to compute seasonal factors does not change from quarter-to-quarter. Revisions result entirely from changes to the underlying data base of the addition of new data.

The seasonally adjusted statistics are considered final (subject to no further revision) after four years.

Property tax collections since the first quarter 1978, as shown in table 3, are estimated based upon information from a revised stratified sample panel, effective in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 72 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (+) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

## ACKNOWLEDGEMENT

Appreciation is extended to the numerous Federal, State, and local officials who supplies basic data needed for the preparation of this report.

For further information concerning this report, contact Donna Hirsch, Governments Division, Bureau of the Census, Washington, D.C. 20233 (301/763-7664).

**Table 1. National Totals of Federal, State, and Local Tax Revenue, by Level of Government and by Type of Tax:**  
**Fourth Quarter 1983 and Prior Periods**

(Millions of dollars. Data not adjusted for seasonal variations)

Period	Total	Level of tax-imposing government		Type of tax								
		Federal	State and local	Individual income	Corporation net income	Property	General sales, gross receipts, and customs	Motor fuels	Tobacco product sales	Alcoholic beverage sales	All other	
<b>QUARTERS</b>												
1983:												
4TH QUARTER . . .	181 163	97 847	83 316	86 940	15 191	31 355	20 901	6 015	2 249	2 050	16 462	
3D QUARTER . . .	171 996	101 826	70 170	90 885	13 134	20 290	20 219	5 465	2 455	2 358	17 190	
2D QUARTER . . .	177 379	103 272	74 107	89 770	19 108	18 597	19 931	4 021	2 226	2 079	21 647	
1ST QUARTER . . .	159 011	88 050	70 961	83 957	8 534	22 604	18 255	3 759	1 935	2 058	17 909	
1982:												
4TH QUARTER . . .	162 664	88 075	74 589	81 769	9 527	28 894	17 807	3 856	1 724	2 099	16 988	
3D QUARTER . . .	160 277	97 994	62 283	90 296	10 003	17 861	17 142	4 023	1 779	2 204	16 969	
2D QUARTER . . .	186 621	116 568	70 053	97 673	23 774	18 768	17 928	3 925	1 662	2 109	20 782	
1ST QUARTER . . .	159 593	92 655	66 938	79 346	14 217	20 958	17 732	3 745	1 574	1 930	20 091	
1981:												
4TH QUARTER . . .	169 755	97 908	71 847	82 744	15 084	28 185	17 333	3 910	1 668	2 116	18 715	
3D QUARTER . . .	163 087	105 042	58 045	88 793	14 917	15 591	16 795	3 862	1 720	2 304	19 105	
2D QUARTER . . .	190 526	125 974	64 552	96 282	31 148	15 642	16 753	3 547	1 706	2 082	23 366	
1ST QUARTER . . .	147 762	85 898	61 864	70 990	15 013	18 934	16 392	3 550	1 539	2 064	19 280	
1980:												
4TH QUARTER . . .	153 400	88 800	64 600	76 939	14 419	25 071	15 412	3 795	1 672	2 008	14 084	
3D QUARTER . . .	143 533	91 392	52 141	76 881	15 131	14 571	14 726	3 637	1 647	2 254	14 686	
2D QUARTER . . .	163 956	106 857	57 099	80 241	31 102	13 754	14 729	3 536	1 615	1 965	17 014	
1ST QUARTER . . .	129 458	72 979	56 479	61 493	16 570	16 658	15 643	3 656	1 630	2 012	11 796	
1979:												
4TH QUARTER . . .	139 014	79 553	59 461	68 176	15 515	23 008	14 668	3 867	1 450	2 089	10 240	
3D QUARTER . . .	128 185	79 828	48 357	67 338	15 527	14 028	13 979	3 711	1 817	2 219	9 566	
2D QUARTER . . .	153 716	101 389	52 327	75 347	31 298	13 088	13 902	3 721	1 553	1 942	12 865	
1ST QUARTER . . .	118 380	67 237	51 143	55 051	16 022	15 422	14 276	3 767	1 447	1 946	10 449	
<b>12 MONTHS ENDING</b>												
DECEMBER 1983 . . .	689 549	390 995	298 554	351 552	55 967	92 846	79 306	19 260	8 865	8 545	73 208	
SEPTEMBER 1983 . . .	671 050	381 223	289 827	346 381	50 303	90 385	76 212	17 101	8 340	8 594	73 734	
JUNE 1983 . . .	659 331	377 391	281 940	345 792	47 172	87 956	73 135	15 659	7 664	8 440	73 513	
MARCH 1983 . . .	668 573	390 687	277 886	353 695	51 838	88 127	71 132	15 563	7 100	8 470	72 648	
DECEMBER 1982 . . .	669 155	395 292	273 863	349 084	57 521	86 481	70 609	15 549	6 739	8 342	74 830	
SEPTEMBER 1982 . . .	676 246	405 125	271 121	350 059	63 078	85 772	70 135	15 603	6 683	8 359	76 557	
JUNE 1982 . . .	679 056	412 173	266 883	348 556	67 992	83 502	69 788	15 442	6 624	8 459	78 693	
MARCH 1982 . . .	682 961	421 579	261 382	347 165	75 366	80 376	68 613	15 064	6 668	8 432	81 277	
DECEMBER 1981 . . .	671 130	414 822	256 308	358 809	76 162	78 352	67 273	14 869	6 633	8 566	80 466	
SEPTEMBER 1981 . . .	654 775	405 714	249 061	333 004	75 497	75 238	65 352	14 754	6 637	8 458	75 835	
JUNE 1981 . . .	635 221	392 064	243 157	321 092	75 711	74 218	63 283	14 529	6 564	8 408	71 416	
MARCH 1981 . . .	608 651	372 947	235 704	305 051	75 665	72 330	61 259	14 518	6 473	8 291	65 064	
DECEMBER 1980 . . .	590 347	360 028	230 319	295 554	77 222	70 054	60 510	14 624	6 564	8 239	57 580	
SEPTEMBER 1980 . . .	575 961	350 781	225 180	286 791	78 318	67 991	59 766	14 696	6 342	8 320	53 736	
JUNE 1980 . . .	560 613	339 217	221 396	277 248	78 714	67 448	59 019	14 770	6 512	8 285	48 616	
MARCH 1980 . . .	550 373	333 749	216 624	272 354	78 910	66 782	58 192	14 955	6 450	8 262	44 467	
DECEMBER 1979 . . .	539 295	328 007	211 288	265 912	78 362	65 546	56 825	15 066	6 267	8 196	43 121	
SEPTEMBER 1979 . . .	524 617	318 932	205 685	255 422	78 106	63 912	55 609	15 066	6 302	8 182	42 018	
JUNE 1979 . . .	514 292	311 121	203 171	247 089	77 411	63 859	54 472	15 258	6 168	8 130	41 905	
MARCH 1979 . . .	499 112	297 011	202 101	234 967	74 638	65 547	53 310	15 136	6 224	8 167	41 123	

Note: Because of rounding, detail may not add to total.

## QUARTERLY TAX REPORT

Table 2. Federal Government Tax Revenue, by Type of Tax: Fourth Quarter of 1983 and Prior Periods

(Millions of dollars. Data not adjusted for seasonal variations)

Period	Total	Individual income	Corporation net income	Custom duties <sup>1</sup>	Motor fuels	Tobacco product sales	Alcoholic beverage <sup>2</sup>	Public utilities	Other selective sales or gross receipts	Death and gift	All other
<b>QUARTERS</b>											
1983:											
4TH QUARTER . . .	97 847	71 504	11 857	2 543	2 932	1 148	1 250	1 264	3 059	1 425	865
3D QUARTER . . .	101 826	76 158	10 237	2 577	2 302	1 362	1 634	805	3 978	1 626	1 147
2D QUARTER . . .	103 272	74 197	14 499	2 304	1 175	1 137	1 286	942	4 405	1 481	1 846
1ST QUARTER . . .	88 050	70 353	5 263	1 736	1 162	1 002	1 331	715	4 011	1 402	1 075
1982:											
4TH QUARTER . . .	88 075	68 230	7 023	2 110	1 145	639	1 362	485	4 866	1 544	671
3D QUARTER . . .	97 994	77 446	7 168	2 210	1 265	685	1 491	479	4 456	1 900	894
2D QUARTER . . .	116 568	83 521	19 133	2 177	1 237	612	1 353	471	4 707	1 940	1 417
1ST QUARTER . . .	92 655	67 044	10 676	2 173	1 226	589	1 227	576	5 808	2 268	1 068
1981:											
4TH QUARTER . . .	97 908	70 100	12 230	2 357	1 222	653	1 368	549	6 784	1 883	762
3D QUARTER . . .	105 042	76 936	11 981	2 344	1 208	682	1 626	622	6 925	1 858	860
2D QUARTER . . .	125 974	82 884	26 174	2 091	1 084	638	1 342	441	8 458	1 663	1 199
1ST QUARTER . . .	85 898	60 005	11 308	1 874	1 126	606	1 368	544	6 438	1 596	1 033
1980:											
4TH QUARTER . . .	88 800	65 726	11 674	1 852	1 260	658	1 331	719	3 324	1 670	586
3D QUARTER . . .	91 392	66 236	12 387	1 951	1 213	632	1 600	688	3 968	1 829	888
2D QUARTER . . .	106 857	68 554	26 205	1 793	1 139	617	1 297	678	3 601	1 584	1 389
1ST QUARTER . . .	72 979	51 434	13 166	1 780	1 251	702	1 341	755	218	1 507	825
1979:											
4TH QUARTER . . .	79 553	57 845	12 842	1 912	1 284	495	1 447	746	926	1 469	587
3D QUARTER . . .	79 828	57 642	13 020	1 957	1 268	834	1 600	711	451	1 430	915
2D QUARTER . . .	101 389	65 172	26 810	1 967	1 246	564	1 266	653	998	1 296	1 417
1ST QUARTER . . .	67 237	46 430	12 729	1 838	1 318	555	1 322	745	522	1 360	418
1978:											
4TH QUARTER . . .	70 478	48 597	13 118	1 926	1 356	543	1 441	679	954	1 325	539
3D QUARTER . . .	72 017	50 257	12 660	1 949	1 329	735	1 553	732	624	1 367	811
2D QUARTER . . .	87 279	53 427	24 688	1 844	1 181	618	1 349	675	1 005	1 244	1 248
1ST QUARTER . . .	55 290	36 095	11 027	1 600	1 266	685	1 463	772	530	1 343	509
<b>12 MONTHS ENDING</b>											
DECEMBER 1983 . . .	390 995	292 212	41 856	9 160	7 571	4 649	5 501	3 726	15 453	5 934	4 933
SEPTEMBER 1983 . . .	381 223	288 938	37 022	8 727	5 784	4 140	5 613	2 947	17 260	6 053	4 739
JUNE 1983 . . .	377 391	290 226	33 953	8 360	4 747	3 463	5 470	2 621	17 738	6 327	4 486
MARCH 1983 . . .	390 687	299 550	38 587	8 233	4 809	2 938	5 537	2 150	18 040	6 786	4 057
DECEMBER 1982 . . .	395 292	296 241	44 000	8 670	4 873	2 525	5 433	2 011	19 837	7 652	4 050
SEPTEMBER 1982 . . .	405 125	298 111	49 207	8 917	4 950	2 539	5 439	2 075	21 755	7 991	4 141
JUNE 1982 . . .	412 173	297 601	54 020	9 051	4 893	2 536	5 574	2 218	24 224	7 949	4 107
MARCH 1982 . . .	421 579	296 964	61 061	8 965	4 740	2 562	5 563	2 188	27 975	7 672	3 889
DECEMBER 1981 . . .	414 822	289 925	61 693	8 666	4 640	2 579	5 704	2 156	28 605	7 000	3 854
SEPTEMBER 1981 . . .	405 714	285 551	61 137	8 161	4 678	2 584	5 667	2 326	25 145	6 787	3 678
JUNE 1981 . . .	392 064	274 851	61 543	7 768	4 683	2 534	5 641	2 392	22 188	6 758	3 706
MARCH 1981 . . .	372 947	260 521	61 574	7 470	4 738	2 513	5 596	2 629	17 331	6 679	3 896
DECEMBER 1980 . . .	360 028	251 950	63 432	7 376	4 863	2 609	5 569	2 840	11 111	6 590	3 688
SEPTEMBER 1980 . . .	350 781	244 069	64 600	7 436	4 887	2 446	5 685	2 867	8 713	5 389	3 689
JUNE 1980 . . .	339 217	235 475	65 233	7 442	4 942	2 648	5 685	2 890	5 196	5 990	3 716
MARCH 1980 . . .	333 749	232 093	65 838	7 616	5 049	2 595	5 654	2 865	2 593	5 702	3 744
DECEMBER 1979 . . .	328 007	227 089	65 401	7 674	5 116	2 448	5 635	2 855	2 897	5 555	3 337
SEPTEMBER 1979 . . .	318 932	217 841	65 677	7 688	5 188	2 496	5 629	2 788	2 925	5 411	3 289
JUNE 1979 . . .	311 121	210 456	65 317	7 680	5 249	2 397	5 582	2 809	3 098	5 348	3 185
MARCH 1979 . . .	297 011	198 711	63 195	7 557	5 184	2 451	5 665	2 831	3 105	5 296	3 016

Note: Because of rounding, detail may not add to totals. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussions of "Sources of Data and Limitations."

<sup>1</sup>Actual U.S. Customs plus an estimated amount from Puerto Rico.<sup>2</sup>Excludes occupational taxes.

**Table 3. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:**  
**Fourth Quarter of 1983 and Prior Periods**

(Millions of dollars. Data not adjusted for seasonal variations)

Period	Total	Level of tax-imposing government		Type of tax								
		State	Local	Individual income	Corporation net income <sup>1</sup>	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Motor vehicle - and operators' licenses	All other
<b>QUARTERS</b>												
1983:												
4TH QUARTER . . .	83 316	45 748	37 568	15 436	3 334	31 355	18 358	3 083	1 101	800	1 532	8 317
3D QUARTER . . .	70 170	43 474	26 696	14 727	2 897	20 290	17 642	3 163	1 093	724	1 593	8 041
2D QUARTER . . .	74 107	49 864	24 243	15 573	4 609	18 597	17 627	2 846	1 089	793	1 996	10 977
1ST QUARTER . . .	70 961	42 325	28 636	13 604	3 271	22 604	16 519	2 597	933	727	1 853	8 853
1982:												
4TH QUARTER . . .	74 589	40 239	34 350	13 539	2 504	28 894	15 697	2 711	1 085	737	1 426	7 996
3D QUARTER . . .	62 283	38 821	23 462	12 850	2 835	17 861	14 932	2 758	1 094	713	1 487	7 753
2D QUARTER . . .	70 053	46 076	23 977	14 152	4 641	18 768	15 751	2 688	1 050	756	1 892	10 355
1ST QUARTER . . .	66 938	40 243	26 695	12 302	3 541	20 958	15 559	2 519	985	703	1 889	8 482
1981:												
4TH QUARTER . . .	71 847	38 462	33 385	12 644	2 854	28 185	14 976	2 688	1 015	748	1 317	7 420
3D QUARTER . . .	58 045	37 383	20 662	11 857	2 936	15 591	14 451	2 654	1 038	678	1 377	7 463
2D QUARTER . . .	64 552	44 005	20 547	13 398	4 974	15 642	14 662	2 463	1 068	740	1 707	9 898
1ST QUARTER . . .	61 864	37 739	24 125	10 985	3 705	18 934	14 518	2 424	933	696	1 866	7 803
1980:												
4TH QUARTER . . .	64 600	34 960	29 640	11 213	2 745	25 071	13 560	2 535	1 014	677	1 200	6 585
3D QUARTER . . .	52 141	33 084	19 057	10 645	2 744	14 571	12 775	2 424	1 015	654	1 253	6 060
2D QUARTER . . .	57 099	39 385	17 715	11 687	4 897	13 754	12 936	2 397	998	668	1 527	8 236
1ST QUARTER . . .	56 479	35 253	21 226	10 059	3 404	16 658	13 863	2 405	928	671	1 906	6 585
1979:												
4TH QUARTER . . .	59 461	32 241	27 220	10 331	2 673	23 008	12 756	2 583	955	642	1 134	5 379
3D QUARTER . . .	48 357	30 602	17 755	9 696	2 507	14 028	12 022	2 443	983	619	1 065	4 994
2D QUARTER . . .	52 327	35 831	16 496	10 175	4 488	13 088	11 935	2 475	989	676	1 539	6 962
1ST QUARTER . . .	51 143	31 670	19 473	8 621	3 293	15 422	12 438	2 449	892	624	1 840	5 564
1978:												
4TH QUARTER . . .	53 858	28 780	25 078	9 089	2 141	21 374	11 526	2 511	942	634	1 026	4 615
3D QUARTER . . .	45 843	28 361	17 482	8 748	2 172	13 975	10 893	2 574	948	614	1 066	4 853
2D QUARTER . . .	51 257	33 313	17 944	9 798	3 837	14 776	10 896	2 418	991	630	1 513	6 398
1ST QUARTER . . .	47 347	28 767	18 580	7 870	2 987	14 869	10 984	2 277	899	586	1 754	5 121
<b>12 MONTHS ENDING</b>												
DECEMBER 1983 . . .	298 554	181 411	117 143	59 340	14 111	92 846	70 146	11 689	4 216	3 044	6 974	36 188
SEPTEMBER 1983 . . .	289 827	175 902	113 925	57 443	13 281	90 385	67 485	11 317	4 200	2 981	6 868	35 867
JUNE 1983 . . .	281 940	171 249	110 691	55 566	13 219	87 956	64 775	10 912	4 201	2 970	6 762	35 579
MARCH 1983 . . .	277 886	167 461	110 425	54 145	13 251	88 127	62 899	10 754	4 162	2 933	6 658	34 957
DECEMBER 1982 . . .	273 863	165 379	108 484	52 843	13 521	86 481	61 939	10 676	4 214	2 909	6 694	34 586
SEPTEMBER 1982 . . .	271 121	163 602	107 519	51 918	13 871	85 772	61 218	10 653	4 144	2 920	6 585	34 010
JUNE 1982 . . .	266 883	162 164	104 719	50 955	13 972	83 502	60 737	10 549	4 088	2 885	6 475	33 720
MARCH 1982 . . .	261 382	160 093	101 289	50 201	14 305	80 376	59 648	10 324	4 106	2 869	6 290	33 263
DECEMBER 1981 . . .	256 308	157 589	98 719	48 884	14 469	78 352	58 607	10 229	4 054	2 862	6 267	32 584
SEPTEMBER 1981 . . .	249 061	154 087	94 974	47 453	14 360	75 238	57 191	10 076	4 053	2 791	6 150	31 749
JUNE 1981 . . .	243 157	149 788	93 369	46 241	14 168	74 218	55 515	9 846	4 030	2 767	6 026	30 346
MARCH 1981 . . .	235 704	145 168	90 537	44 530	14 091	72 330	53 789	9 780	3 960	2 695	5 846	28 683
DECEMBER 1980 . . .	230 319	142 682	87 638	43 604	13 790	70 054	53 134	9 761	3 955	2 670	5 886	27 465
SEPTEMBER 1980 . . .	225 180	139 963	85 218	42 722	13 718	67 991	52 330	9 809	3 896	2 635	5 820	26 260
JUNE 1980 . . .	221 396	137 481	83 916	41 773	13 481	67 448	51 577	9 828	3 864	2 600	5 632	25 194
MARCH 1980 . . .	216 624	133 927	82 697	40 261	13 072	66 782	50 576	9 906	3 855	2 608	5 644	23 920
DECEMBER 1979 . . .	211 288	130 344	80 944	38 823	12 961	65 546	49 151	9 950	3 819	2 561	5 578	22 899
SEPTEMBER 1979 . . .	205 685	126 883	78 802	37 581	12 429	63 912	47 921	9 878	3 806	2 553	5 470	22 135
JUNE 1979 . . .	203 171	124 642	78 529	36 635	12 094	63 859	46 792	10 009	3 771	2 548	5 471	21 994
MARCH 1979 . . .	202 101	122 124	79 977	36 256	11 443	65 547	45 753	9 952	3 773	2 502	5 445	21 430
DECEMBER 1978 . . .	198 305	119 221	79 084	35 505	11 137	64 994	44 299	9 780	3 780	2 464	5 359	20 987
SEPTEMBER 1978 . . .	196 959	116 081	80 878	34 309	10 919	67 294	42 698	9 673	3 763	2 431	5 263	20 609
JUNE 1978 . . .	192 285	112 966	79 319	33 211	10 711	66 006	41 458	9 544	3 770	2 394	5 149	20 042
MARCH 1978 . . .	186 935	108 843	78 092	31 435	10 146	65 185	40 219	9 467	3 724	2 359	5 040	19 360

Note: Because of rounding, detail may not add to total. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1981-82. Verification of 12-month totals with government officials has resulted in minor revisions to prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

<sup>1</sup>Local government collections are included with "Individual income."

## QUARTERLY TAX REPORT

**Table 4. National Totals of State and Local Tax Revenue, Adjusted for Seasonal Variations, by Level of Government and by Type of Tax: Fourth Quarter of 1983 and Prior Periods**

(Data adjusted for seasonal variations)

Period	Total	Level of tax-imposing government		Type of tax							
		State <sup>1</sup>	Local <sup>1</sup>	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other	
AMOUNT (MILLIONS OF DOLLARS)											
QUARTERS											
1983:											
4TH QUARTER . . .	77 549	48 005	29 570	23 319	18 484	3 021	15 479	4 208	1 870	11 168	
3D QUARTER. . . .	77 598	46 635	31 063	24 667	18 244	3 068	15 239	3 630	1 853	10 897	
2D QUARTER. . . .	73 068	44 517	28 498	22 505	17 367	2 882	14 329	3 334	1 803	10 848	
1ST QUARTER . . .	70 897	42 528	28 134	22 488	16 119	2 703	14 328	3 179	1 523	10 557	
1982:											
4TH QUARTER . . .	69 147	42 245	26 997	21 468	15 797	2 653	13 580	3 167	1 743	10 739	
3D QUARTER. . . .	68 953	41 669	27 266	21 657	15 442	2 681	13 285	3 566	1 741	10 581	
2D QUARTER. . . .	69 359	41 136	28 256	22 757	15 548	2 722	13 025	3 349	1 711	10 247	
1ST QUARTER . . .	66 797	40 347	26 275	20 909	15 150	2 618	12 961	3 426	1 535	10 198	
1981:											
4TH QUARTER . . .	66 632	40 466	26 154	20 911	15 068	2 628	12 685	3 639	1 620	10 081	
3D QUARTER. . . .	64 173	40 166	24 028	18 874	14 952	2 586	12 261	3 711	1 635	10 154	
2D QUARTER. . . .	63 196	39 267	24 198	18 895	14 519	2 492	12 311	3 580	1 546	9 853	
1ST QUARTER . . .	61 784	37 711	23 919	19 130	14 077	2 515	11 589	3 553	1 486	9 434	
1980:											
4TH QUARTER . . .	60 037	36 911	23 074	18 470	13 660	2 480	11 253	3 542	1 495	9 137	
3D QUARTER. . . .	57 795	35 587	22 194	17 655	13 212	2 364	11 021	3 487	1 520	8 536	
2D QUARTER. . . .	55 697	35 112	20 807	16 484	12 854	2 423	10 712	3 521	1 382	8 321	
1ST QUARTER . . .	56 498	35 075	21 277	17 134	13 386	2 494	10 618	3 218	1 479	8 169	
1979:											
4TH QUARTER . . .	55 305	34 221	21 056	16 824	12 862	2 534	10 376	3 507	1 444	7 758	
3D QUARTER. . . .	53 718	32 973	20 709	17 026	12 435	2 386	10 063	3 208	1 327	7 273	
2D QUARTER. . . .	51 072	31 891	19 270	15 488	11 934	2 493	9 295	3 227	1 401	7 234	
1ST QUARTER . . .	51 256	31 304	19 798	16 216	11 918	2 544	9 090	3 061	1 373	7 054	
PERCENT CHANGE FROM PREVIOUS QUARTER											
1983:											
4TH QUARTER . . .	-.1	2.9	-4.8	-5.5	1.3	-1.5	1.6	15.9	1.0	2.5	
3D QUARTER. . . .	4.9	4.8	9.0	9.6	5.0	6.5	6.4	8.9	2.7	.4	
2D QUARTER. . . .	2.9	4.7	1.3	.1	7.7	6.6	.1	4.9	18.4	2.8	
1ST QUARTER . . .	3.3	.7	4.2	4.8	2.0	1.9	5.5	.4	-12.6	-1.7	
1982:											
4TH QUARTER . . .	.2	1.4	-1.0	-.9	2.3	-1.0	2.2	-11.2	.1	1.5	
3D QUARTER. . . .	-.8	1.3	-3.5	-4.8	-.7	-1.5	2.0	6.5	1.8	3.3	
2D QUARTER. . . .	3.9	2.0	7.5	8.8	2.6	4.0	.5	-2.3	11.5	.5	
1ST QUARTER . . .	.2	-.3	.5	-.1	.5	-.4	2.2	-5.8	-5.3	1.2	
1981:											
4TH QUARTER . . .	4.0	.1	8.8	10.8	.8	1.6	3.5	-1.9	-.9	-.7	
3D QUARTER. . . .	1.3	2.3	-.7	-.1	3.0	3.8	-.4	3.7	5.8	3.0	
2D QUARTER. . . .	2.5	4.1	1.2	-1.2	3.1	-.9	6.2	.8	4.0	4.4	
1ST QUARTER . . .	2.8	2.2	3.7	3.6	3.1	1.4	3.0	.3	-.6	3.2	
1980:											
4TH QUARTER . . .	4.0	3.7	4.0	4.6	3.4	4.9	2.1	1.6	-1.7	7.0	
3D QUARTER. . . .	3.6	4.4	6.7	7.1	2.8	-2.4	2.9	-1.0	10.0	2.6	
2D QUARTER. . . .	-1.3	.1	-2.2	-3.8	-4.0	-2.8	.9	9.4	-6.6	1.9	
1ST QUARTER . . .	2.1	2.5	1.1	1.8	4.0	-1.6	2.3	-8.2	2.4	5.3	
1979:											
4TH QUARTER . . .	3.0	3.8	1.7	-1.2	3.4	6.2	3.1	9.3	8.8	6.7	
3D QUARTER. . . .	5.2	3.4	7.4	9.9	4.2	-.3	8.3	-.6	-5.3	.5	
2D QUARTER. . . .	-.4	1.8	-2.7	-4.4	.1	-2.0	2.3	5.4	2.0	2.6	
1ST QUARTER . . .	2.9	1.9	3.3	5.1	2.5	3.1	-.5	7.3	2.1	1.8	

<sup>1</sup>Total tax collections are obtained by summing the seasonally adjusted collections by type of tax. State and local government adjusted tax collections, when summed, differ slightly from the totals shown. This results from differences in the level of precision used during computation as well as from the seasonal adjustment method applied.

**Table 5. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended December 1983 and Prior Periods**

(Dollar amounts in millions)

Area	Area population, 1980 <sup>1</sup>	Collections, 12 months ended December			Area	Area population, 1980 <sup>1</sup>	Collections, 12 months ended December		
		1983	1982	Percent change			1983	1982	Percent change
<b>ALABAMA</b>									
JEFFERSON COUNTY . . . . .	671 197	189.6	38.4	<sup>2</sup> 393.8	POLK COUNTY . . . . .	303 170	168.7	155.3	8.6
MOBILE COUNTY . . . . .	364 379	40.1	37.4	7.2	KANSAS				
<b>ARIZONA</b>									
MARICOPA COUNTY . . . . .	1 508 030	307.8	(NA)	(NA)	SEDWICK COUNTY . . . . .	366 531	182.0	191.3	-4.9
PIMA COUNTY . . . . .	531 263	197.8	190.5	3.8	KENTUCKY				
<b>ARKANSAS</b>									
PULASKI COUNTY . . . . .	340 613	84.7	78.0	8.6	JEFFERSON COUNTY . . . . .	684 793	142.7	156.8	-9.0
<b>CALIFORNIA</b>									
ALAMEDA COUNTY . . . . .	1 105 379	355.5	325.0	9.4	LOUISIANA				
CONTRA COSTA COUNTY . . . . .	657 252	328.5	292.1	12.5	EAST BATON ROUGE PARISH . . . . .	366 164	32.1	44.6	<sup>2</sup> -28.0
FRESNO COUNTY . . . . .	515 013	179.5	164.0	9.5	JEFFERSON PARISH . . . . .	454 592	76.2	85.2	<sup>2</sup> -10.6
KERN COUNTY . . . . .	403 089	268.6	249.1	7.8	ORLEANS PARISH . . . . .	557 482	108.4	95.2	13.9
LOS ANGELES COUNTY . . . . .	7 477 657	2 729.3	2 238.7	21.9	MARYLAND				
MONTEREY COUNTY . . . . .	290 444	(NA)	94.8	ANNE ARUNDEL COUNTY . . . . .	370 775	126.6	107.5	17.8	
ORANGE COUNTY . . . . .	1 931 570	868.7	683.6	2.2	BALTIMORE CITY . . . . .	786 775	263.5	254.1	3.7
RIVERSIDE COUNTY . . . . .	663 923	280.4	240.5	27.1	BALTIMORE COUNTY . . . . .	655 615	234.7	224.0	4.8
SACRAMENTO COUNTY . . . . .	783 381	234.3	211.2	16.6	MONTGOMERY COUNTY . . . . .	579 053	406.0	368.5	10.2
<b>COLORADO</b>									
DENVER COUNTY . . . . .	893 157	302.2	265.0	14.0	PRINCE GEORGES COUNTY . . . . .	665 071	313.6	304.8	2.9
EL PASO COUNTY . . . . .	1 861 846	636.3	648.6	-1.9	MASSACHUSETTS				
SAN DIEGO COUNTY . . . . .	678 974	283.8	252.3	12.5	BRISTOL COUNTY . . . . .	474 641	170.0	170.6	-4
SAN FRANCISCO COUNTY . . . . .	347 342	115.6	100.6	14.9	ESSEX COUNTY . . . . .	633 632	367.0	340.3	7.8
SAN JOAQUIN COUNTY . . . . .	588 164	333.7	283.1	17.9	HAMPDEN COUNTY . . . . .	443 018	144.9	148.5	-2.4
SAN MATEO COUNTY . . . . .	298 660	118.9	107.4	10.7	MIDDLESEX COUNTY . . . . .	367 034	819.2	770.6	6.3
SANTA CLARA COUNTY . . . . .	1 295 071	601.4	554.4	8.5	NORFOLK COUNTY . . . . .	606 587	407.8	364.2	12.0
VENTURA COUNTY . . . . .	529 899	220.4	196.5	12.2	PLYMOUTH COUNTY . . . . .	405 437	188.1	189.2	-6
<b>CONNECTICUT</b>									
FAIRFIELD COUNTY . . . . .	807 143	625.7	534.5	17.1	SUFFOLK COUNTY . . . . .	650 142	528.4	(NA)	
HARTFORD COUNTY . . . . .	807 766	604.5	505.2	19.7	WORCESTER COUNTY . . . . .	646 352	225.2	267.3	-15.8
NEW HAVEN COUNTY . . . . .	761 337	442.2	417.2	6.0	<b>MICHIGAN</b>				
<b>DELAWARE</b>									
NEW CASTLE COUNTY . . . . .	398 115	97.7	92.7	5.4	GENESEE COUNTY . . . . .	450 449	259.8	234.8	10.6
<b>DISTRICT OF COLUMBIA</b>									
WASHINGTON, D.C. . . . .	637 651	376.5	355.6	5.9	INGHAM COUNTY . . . . .	272 437	171.7	152.5	12.6
<b>FLORIDA</b>									
BROWARD COUNTY . . . . .	1 014 043	<sup>2</sup> 777.6	396.6	96.1	KENT COUNTY . . . . .	444 506	234.5	202.0	16.1
DADE COUNTY . . . . .	1 625 979	926.3	750.6	23.4	MACOMB COUNTY . . . . .	694 600	492.6	442.7	11.3
DUVAL COUNTY . . . . .	570 981	123.1	148.4	<sup>2</sup> -17.0	OAKLAND COUNTY . . . . .	1 011 793	805.8	782.4	3.0
HILLSBOROUGH COUNTY . . . . .	646 960	211.3	282.2	<sup>2</sup> -25.1	WASHTENAW COUNTY . . . . .	264 748	211.0	212.7	-8
ORANGE COUNTY . . . . .	471 660	179.7	165.4	8.6	WAYNE COUNTY . . . . .	2 337 240	1 208.6	1 165.6	3.7
PALM BEACH COUNTY . . . . .	573 125	282.8	263.7	7.2	<b>MINNESOTA</b>				
PINELLAS COUNTY . . . . .	728 409	346.5	202.3	<sup>2</sup> 71.3	HENNEPIN COUNTY . . . . .	941 411	688.8	580.9	18.6
POLK COUNTY . . . . .	321 652	92.6	90.5	2.3	RAMSEY COUNTY . . . . .	459 784	272.1	225.3	20.8
<b>GEORGIA</b>									
DE KALB COUNTY . . . . .	483 024	178.1	172.5	3.2	MISSOURI				
FULTON COUNTY . . . . .	589 904	394.0	357.5	10.2	DOUGLAS COUNTY . . . . .	397 884	203.1	188.4	7.8
<b>HAWAII</b>									
HONOLULU COUNTY . . . . .	762 874	210.8	195.9	7.6	NEVADA				
<b>ILLINOIS</b>									
COOK COUNTY . . . . .	5 253 190	2 956.1	2 634.9	12.2	CLARK COUNTY . . . . .	461 816	127.4	104.7	<sup>2</sup> 21.7
DU PAGE COUNTY . . . . .	658 177	451.5	389.2	16.0	BERGEN COUNTY . . . . .	845 385	662.5	624.9	6.0
KANE COUNTY . . . . .	278 405	131.7	126.5	4.1	BURLINGTON COUNTY . . . . .	362 542	173.3	161.0	7.6
LAKE COUNTY . . . . .	440 372	279.8	230.2	<sup>2</sup> 21.5	CAMDEN COUNTY . . . . .	471 650	272.7	251.2	8.6
ST CLAIR COUNTY . . . . .	265 469	62.5	60.2	ESSEX COUNTY . . . . .	850 451	544.8	496.5	9.7	
WILL COUNTY . . . . .	324 460	164.2	161.1	3.8	HUDSON COUNTY . . . . .	556 972	296.0	276.1	7.2
<b>INDIANA</b>									
ALLEN COUNTY . . . . .	294 335	100.0	92.7	1.9	MERCER COUNTY . . . . .	307 863	202.9	193.8	4.7
LAKE COUNTY . . . . .	522 965	216.2	227.1	7.9	MIDDLESEX COUNTY . . . . .	595 893	424.9	380.0	11.8
MARION COUNTY . . . . .	765 233	(NA)	(NA)	10.0	MONMOUTH COUNTY . . . . .	503 173	347.5	312.6	11.2
					MORRIS COUNTY . . . . .	407 630	343.7	310.2	10.8
					OCEAN COUNTY . . . . .	346 038	241.8	218.4	10.7
					PASSAIC COUNTY . . . . .	447 585	227.4	216.0	5.3
					UNION COUNTY . . . . .	504 094	347.6	313.7	10.8

**Table 5. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended December 1983 and Prior Periods—Continued**

(Dollar amounts in millions)

Area	Area popu- lation, 1980 <sup>1</sup>	Collections, 12 months ended December			Area	Area popu- lation, 1980 <sup>1</sup>	Collections, 12 months ended December							
		1983	1982	Percent change			1983	1982	Percent change					
<b>NEW MEXICO</b>														
BERNALILLO COUNTY . . . . .	419 700	85.9	90.9	2-5.5	PENNSYLVANIA--CONTINUED									
<b>NEW YORK</b>														
ALBANY COUNTY . . . . .	285 909	134.4	130.6	2.9	LUZERNE COUNTY . . . . .	343 079	63.8	62.8	1.6					
ERIE COUNTY . . . . .	1 015 472	516.3	508.2	1.6	MONTGOMERY COUNTY . . . . .	643 621	297.1	298.5	-5					
MONROE COUNTY . . . . .	702 238	384.4	(NA)	(NA)	PHILADELPHIA COUNTY . . . . .	1 688 210	428.5	428.6	-					
NASSAU COUNTY . . . . .	1 321 582	1 414.8	1 405.3	.7	WESTMORELAND COUNTY . . . . .	392 294	125.9	118.4	6.3					
NEW YORK CITY . . . . .	7 071 030	3 444.0	3 588.3	-3.9	YORK COUNTY . . . . .	312 963	80.0	77.5	3.2					
ONEIDA COUNTY . . . . .	253 466	114.8	125.1	-8.2	<b>RHODE ISLAND</b>									
ONONDAGA COUNTY . . . . .	463 324	295.5	255.3	15.7	PROVIDENCE COUNTY . . . . .	571 349	299.9	274.1	9.4					
SUFFOLK COUNTY . . . . .	1 284 231	1 598.3	1 325.7	20.6	<b>SOUTH CAROLINA</b>									
WESTCHESTER COUNTY . . . . .	866 599	965.3	881.5	9.5	CHARLESTON COUNTY . . . . .	277 308	81.2	83.9	-3.2					
<b>NORTH CAROLINA</b>														
GUILFORD COUNTY . . . . .	317 154	122.0	99.3	22.9	GREENVILLE COUNTY . . . . .	287 913	92.6	70.9	20.6					
MECKLENBURG COUNTY . . . . .	404 270	170.2	175.0	-2.7	RICHLAND COUNTY . . . . .	267 823	(NA)	(NA)	(NA)					
WAKE COUNTY . . . . .	300 833	88.2	92.3	-4.4	<b>TENNESSEE</b>									
<b>OHIO</b>														
CUYAHOGA COUNTY . . . . .	1 498 295	743.7	694.7	7.1	DAVIDSON COUNTY . . . . .	477 811	138.0	129.9	6.2					
FRANKLIN COUNTY . . . . .	869 109	250.8	317.2	2-20.9	HAMILTON COUNTY . . . . .	287 740	83.5	82.8	.8					
HAMILTON COUNTY . . . . .	873 136	179.3	336.3	2-46.7	KNOX COUNTY . . . . .	319 694	84.3	82.7	1.9					
LORAIN COUNTY . . . . .	274 909	106.6	124.6	2-12.3	SHELBY COUNTY . . . . .	777 113	263.7	213.5	23.5					
LUCAS COUNTY . . . . .	471 741	196.4	183.7	6.9	<b>TEXAS</b>									
MAHONING COUNTY . . . . .	289 487	81.3	75.5	7.7	BEXAR COUNTY . . . . .	988 800	204.8	223.3	2-8.3					
MONTGOMERY COUNTY . . . . .	571 697	223.7	216.0	3.6	DALLAS COUNTY . . . . .	1 556 549	873.1	728.2	19.9					
STARK COUNTY . . . . .	378 823	118.0	108.2	9.1	EL PASO COUNTY . . . . .	479 899	124.2	112.6	10.3					
SUMMIT COUNTY . . . . .	524 472	221.8	213.1	4.1	HARRIS COUNTY . . . . .	2 409 544	888.4	873.0	1.8					
<b>OKLAHOMA</b>					TARRANT COUNTY . . . . .	860 880	208.0	196.0	6.1					
OKLAHOMA COUNTY . . . . .	568 933	142.0	147.7	-3.9	TRAVIS COUNTY . . . . .	419 335	(NA)	168.9	(NA)					
TULSA COUNTY . . . . .	470 593	143.3	175.6	2-18.4	<b>UTAH</b>									
<b>OREGON</b>					SALT LAKE COUNTY . . . . .	619 066	248.0	215.7	15.0					
MULTNOMAH COUNTY . . . . .	562 640	355.2	355.5	-.1	<b>VIRGINIA</b>									
<b>PENNSYLVANIA</b>														
ALLEGHENY COUNTY . . . . .	1 450 085	614.5	602.7	2.0	FAIRFAX COUNTY . . . . .	596 901	439.7	411.2	6.9					
BERKS COUNTY . . . . .	312 509	87.7	82.8	5.9	NORFOLK CITY . . . . .	266 979	64.7	58.8	10.0					
BUCKS COUNTY . . . . .	479 211	246.3	230.9	6.7	<b>WASHINGTON</b>									
CHESTER COUNTY . . . . .	316 660	95.0	80.2	18.5	KING COUNTY . . . . .	1 269 749	547.4	461.3	18.7					
DELAWARE COUNTY . . . . .	555 007	180.2	183.5	-1.8	PIERCE COUNTY . . . . .	485 643	148.6	121.4	22.4					
ERIE COUNTY . . . . .	279 780	102.4	89.7	14.2	SNOHOMISH COUNTY . . . . .	337 016	115.9	95.1	21.9					
LANCASTER COUNTY . . . . .	362 346	58.3	54.2	7.6	SPOKANE COUNTY . . . . .	341 835	90.3	78.9	14.4					
LEHIGH COUNTY . . . . .	273 582	104.7	109.3	-4.2	<b>WISCONSIN</b>									
<b>WISCONSIN</b>														
DANE COUNTY . . . . .					DANE COUNTY . . . . .	323 545	176.4	160.0	10.3					
MILWAUKEE COUNTY . . . . .					MILWAUKEE COUNTY . . . . .	964 988	583.2	545.4	6.9					
WAUKESHA COUNTY . . . . .					WAUKESHA COUNTY . . . . .	280 326	165.2	169.0	-2.2					

Note: For areas shown, amounts are based on a mail canvass of all local tax collecting governments with imputation for nonrespondent units. See text discussion of "Sources of Data and Limitations."

- Represents zero or rounds to zero.

NA Not available.

<sup>1</sup>Population data are from the 1980 Decennial Census.<sup>2</sup>Reflects change in collection cycle.

Table 6. Collections of Selected State Taxes, Fourth Quarter of 1983 and Prior Periods

State	Total tax collections <sup>1</sup>					General sales and gross receipts				
	4th quarter 1983 (thousand dollars)	12-month periods			4th quarter 1983 (thousand dollars)	12-month periods			Year ended Sept. 1983	Year ended Dec. 1982
		Year ended December 1983 (thousand dollars)	Percent change from--	Year ended Sept. 1983	Year ended Dec. 1982	Year ended December 1983 (thousand dollars)	Percent change from--	Year ended Sept. 1983	Year ended Dec. 1982	
UNITED STATES, TOTAL <sup>2</sup>	45 747 664	181 411 540	3.1	9.7	14 993 020	57 449 484	3.6			12.2
ALABAMA	618 940	2 397 003	2.6	9.0	171 940	673 774	2.1			7.1
ALASKA	498 395	1 899 226	2.1	-18.3	(X)	(X)	(X)			(X)
ARIZONA	566 440	2 222 323	3.8	17.5	257 443	967 808	7.2			23.6
ARKANSAS	315 919	1 377 193	1.3	7.1	118 416	457 754	2.2			7.9
CALIFORNIA	5 722 673	23 260 979	2.3	6.7	2 040 268	8 155 877	2.6			9.7
COLORADO	538 907	1 900 033	4.7	12.9	191 842	691 006	6.2			12.0
CONNECTICUT	713 218	2 776 665	6.4	15.6	337 241	1 216 797	5.8			16.6
DELAWARE	168 302	671 903	4.0	11.2	(X)	(X)	(X)			(X)
FLORIDA	1 714 207	6 650 290	5.1	13.5	1 000 371	3 658 819	6.9			18.4
GEORGIA	924 090	3 672 179	2.7	8.8	330 718	1 261 046	3.5			11.9
HAWAII	292 517	1 182 259	1.3	9.6	148 822	615 535	2.3			7.1
IDAHO	169 597	668 947	3.3	12.2	61 015	213 801	12.5			46.4
ILLINOIS	1 985 848	7 888 499	4.2	6.9	618 005	2 455 249	1.2			4.8
INDIANA	922 423	3 624 940	6.5	18.7	418 800	1 734 677	6.7			15.9
IOWA	497 669	2 144 935	3.5	6.8	186 021	680 541	8.2			31.3
KANSAS	401 444	1 688 845	3.8	15.6	126 677	520 112	1.8			10.5
KENTUCKY	741 398	2 710 512	2.7	5.9	193 212	722 238	2.6			4.2
LOUISIANA	650 287	2 845 728	-4.7	-8.0	204 503	854 091	-7			-5.0
MAINE	214 807	853 313	5.1	14.0	79 019	293 077	4.1			13.8
MARYLAND	898 780	3 643 917	3.2	10.9	241 735	914 764	3.5			12.6
MASSACHUSETTS	1 470 190	5 524 216	4.5	11.9	290 918	1 129 246	2.5			16.3
MICHIGAN	2 197 579	7 571 055	7.2	18.8	480 922	2 029 917	1.9			10.7
MINNESOTA	1 197 378	4 703 547	4.4	18.8	308 268	1 128 573	6.1			25.3
MISSISSIPPI	398 609	1 563 199	1.6	.4	207 423	785 379	2.3			2.3
MISSOURI	700 675	2 888 329	4.3	20.8	308 973	1 187 022	8.7			39.2
MONTANA	130 961	524 642	1.5	3.9	(X)	(X)	(X)			(X)
NEBRASKA	238 782	1 011 741	.2	12.4	84 052	364 678	.8			16.9
NEVADA	201 127	825 354	2.9	9.1	101 126	386 427	.4			2.1
NEW HAMPSHIRE	103 267	366 103	8.1	11.2	(X)	(X)	(X)			(X)
NEW JERSEY	1 639 257	6 634 252	4.1	16.2	533 212	1 917 884	7.9			33.9
NEW MEXICO	347 286	1 208 682	4.1	1.3	140 980	507 435	4.4			-1.8
NEW YORK <sup>4</sup>	4 454 549	17 764 768	2.3	13.1	981 056	3 714 753	1.6			8.4
NORTH CAROLINA	1 102 546	4 261 050	3.3	9.9	251 234	901 102	5.1			13.8
NORTH DAKOTA	144 265	611 028	3.7	16.4	47 199	183 250	3.8			24.2
OHIO	1 756 700	7 223 616	2.8	13.8	561 149	2 145 733	2.6			10.5
OKLAHOMA	602 685	2 614 831	-	-3.8	97 773	394 875	-.6			-13.8
OREGON	503 261	1 790 586	4.9	6.3	(X)	(X)	(X)			(X)
PENNSYLVANIA	2 011 395	9 120 609	3.9	10.6	677 178	2 665 160	4.2			317.9
RHODE ISLAND	182 281	761 060	1.5	7.2	56 925	224 882	1.7			7.9
SOUTH CAROLINA	560 535	2 225 381	3.3	11.3	193 333	743 707	3.8			13.1
SOUTH DAKOTA	89 448	333 462	1.6	5.7	45 074	168 257	-1.2			-2.5
TENNESSEE	539 707	2 317 010	1.2	5.7	322 598	1 231 682	2.4			7.2
TEXAS	2 299 551	9 154 513	1.2	1.3	1 036 026	3 500 767	5.7			2.0
UTAH	265 638	1 059 462	3.6	11.7	108 431	409 918	2.6			5.8
VERMONT	96 740	378 369	2.5	11.2	20 269	73 365	3.1			30.3
VIRGINIA	982 451	3 743 023	1.4	10.0	204 315	773 990	3.3			12.3
WASHINGTON	1 176 961	4 264 505	-1.0	13.5	624 649	2 597 564	-3.9			22.2
WEST VIRGINIA	405 575	1 570 953	3.0	5.9	200 438	753 683	.7			-3.4
WISCONSIN	1 183 070	4 528 975	6.9	12.8	337 943	1 266 987	11.9			30.4
WYOMING	209 334	787 530	6.1	2.5	45 508	176 082	-1.1			-18.5
EXHIBIT: DISTRICT OF COLUMBIA	223 263	1 339 155	1.8	7.9	72 866	289 552	2.9			12.5

See footnotes at end of table.

## QUARTERLY TAX REPORT

Table 6. Collections of Selected State Taxes, Fourth Quarter of 1983 and Prior Periods—Continued

State	Motor fuel sales					Tobacco product sales				
	4th quarter 1983 (thousand dollars)	12-month periods				4th quarter 1983 (thousand dollars)	12-month periods			
		Year ended December 1983 (thousand dollars)	Percent change from--		Year ended Sept. 1983	Year ended Dec. 1982	Year ended December 1983 (thousand dollars)	Percent change from--		
UNITED STATES, TOTAL <sup>2</sup> . . . . .	3 043 710	11 537 688	3.3	9.4	1 057 107	4 044 070	.3	-.5		
ALABAMA . . . . .	62 638	242 942	.9	3.2	17 347	68 220	-	-2.9		
ALASKA . . . . .	8 915	29 729	-6.4	-17.0	1 370	5 122	-.2	-17.3		
ARIZONA . . . . .	47 500	171 024	6.9	29.2	10 632	41 519	-.3	-.8		
ARKANSAS . . . . .	31 510	131 418	-1.1	1.1	15 264	58 539	3.2	10.2		
CALIFORNIA . . . . .	272 979	1 141 445	5.2	35.9	65 222	253 872	-5.1	-11.5		
COLORADO . . . . .	46 185	167 517	10.9	21.4	12 422	38 999	7.3	3.0		
CONNECTICUT . . . . .	51 434	184 414	8.1	23.4	21 470	78 974	2.7	5.1		
DELAWARE . . . . .	10 183	45 251	-	26.8	2 906	11 872	-2.8	-4.6		
FLORIDA . . . . .	149 288	551 666	8.2	26.9	67 541	271 825	-.9	-2.4		
GEORGIA . . . . .	92 508	359 986	1.0	2.5	21 596	83 212	-1.7	-4.5		
HAWAII . . . . .	8 487	33 821	1.2	1.1	5 709	19 933	8.0	33.2		
IDAHO . . . . .	21 447	81 031	.1	18.6	2 630	10 066	-.3	4.1		
ILLINOIS . . . . .	120 653	401 226	6.8	9.0	41 274	170 074	-.8	-2.1		
INDIANA . . . . .	83 100	322 787	1.0	2.3	19 800	76 352	-1.4	-6.8		
IOWA . . . . .	50 773	185 908	.5	.1	15 077	58 982	-.8	-6.2		
KANSAS . . . . .	34 582	126 088	4.3	7.4	11 345	39 233	6.3	13.3		
KENTUCKY . . . . .	48 739	201 071	.4	2.6	5 499	20 084	3.7	-3.1		
LOUISIANA . . . . .	53 006	192 266	1.9	.9	13 301	56 453	-5.6	-14.2		
MAINE . . . . .	21 533	72 720	13.1	43.8	7 680	25 620	5.8	3.7		
MARYLAND . . . . .	72 331	255 444	5.7	19.4	16 812	64 550	-3.7	-9.1		
MASSACHUSETTS . . . . .	68 499	261 977	2.6	-.8	42 055	151 265	1.8	2.3		
MICHIGAN . . . . .	127 203	482 446	5.7	15.7	31 749	126 017	-.7	-5.6		
MINNESOTA . . . . .	84 606	292 102	5.0	12.3	20 943	83 933	-.1	-3.5		
MISSISSIPPI . . . . .	33 177	137 276	-	5.3	8 844	34 325	-.2	-3.1		
MISSOURI . . . . .	50 877	195 454	1.9	2.8	20 706	80 465	.8	16.7		
MONTANA . . . . .	21 157	62 609	14.0	29.8	3 303	11 961	3.7	3.6		
NEBRASKA . . . . .	33 013	122 922	1.3	-.4	7 144	28 757	-2.3	-.5		
NEVADA . . . . .	17 744	69 320	7.2	19.3	4 114	15 188	5.2	14.0		
NEW HAMPSHIRE . . . . .	16 310	62 340	1.0	2.7	9 006	28 668	9.0	8.4		
NEW JERSEY . . . . .	73 485	294 078	.9	2.0	54 722	211 140	-.5	5.1		
NEW MEXICO . . . . .	31 276	107 258	6.6	18.1	3 411	14 719	-.8	-1.6		
NEW YORK . . . . .	115 131	410 840	-2.8	-.8	110 567	411 148	6.3	22.5		
NORTH CAROLINA . . . . .	98 051	386 223	.9	2.8	4 309	16 610	-1.9	-9.4		
NORTH DAKOTA . . . . .	15 060	50 752	11.1	38.6	3 151	12 211	6.0	23.9		
OHIO . . . . .	157 487	597 330	1.1	3.4	45 161	181 973	-2.0	-5.5		
OKLAHOMA . . . . .	34 245	133 090	2.9	-.8	19 367	80 940	-3.2	-8.6		
OREGON . . . . .	25 480	98 252	1.1	2.1	30 564	67 535	27.0	11.0		
PENNSYLVANIA . . . . .	152 479	571 490	2.7	3.6	61 319	244 127	-1.6	-4.4		
RHODE ISLAND . . . . .	10 917	45 722	-.6	-2.4	7 458	28 768	-1.9	-2.9		
SOUTH CAROLINA . . . . .	57 722	221 338	2.1	.6	7 560	28 956	-.1	-5.3		
SOUTH DAKOTA . . . . .	14 967	53 282	-	-2.6	2 676	10 252	-3.0	-10.8		
TENNESSEE . . . . .	71 792	282 882	-.7	-.1	19 083	75 564	-1.8	-5.8		
TEXAS . . . . .	124 997	505 512	.3	2.9	86 612	338 577	-1.9	-5.8		
UTAH . . . . .	21 649	85 972	-.7	1.0	3 267	12 715	-2.1	1.2		
VERMONT . . . . .	9 017	32 390	4.1	19.8	3 234	10 775	7.7	9.8		
VIRGINIA . . . . .	81 846	320 846	.3	.3	4 258	16 668	-3.0	-8.7		
WASHINGTON . . . . .	83 850	293 074	7.9	21.3	24 716	97 120	-4.5	-4.0		
WEST VIRGINIA . . . . .	25 985	114 093	-1.9	15.9	8 697	34 605	-3.2	-9.5		
WISCONSIN . . . . .	87 563	308 372	14.8	17.7	32 936	130 634	6.3	3.7		
WYOMING . . . . .	10 334	40 692	4.2	-.5	1 278	4 953	-1.7	17.1		
EXHIBIT: DISTRICT OF COLUMBIA . . . . .	6 187	23 736	1.4	7.3	2 148	9 402	-4.2	-11.8		

See footnotes at end of table.

Table 6. Collections of Selected State Taxes, Fourth Quarter of 1983 and Prior Periods—Continued

State	Alcoholic beverage sales					Individual income				
	4th quarter 1983 (thousand dollars)	12-month periods			4th quarter 1983 (thousand dollars)	12-month periods			Year ended December 1983 (thousand dollars)	Percent change from--
		Year ended December 1983 (thousand dollars)	Percent change from--	Year ended Sept. 1983	Year ended Dec. 1982	Year ended December 1983 (thousand dollars)	Percent change from--	Year ended Sept. 1983	Year ended Dec. 1982	
UNITED STATES, TOTAL <sup>2</sup> . . . . .	742 719	2 820 187	2.1	4.0	13 903 121	53 167 139	3.3	12.9		
ALABAMA . . . . .	24 918	85 304	-3.5	-18.6	155 013	561 879	1.0	13.8		
ALASKA . . . . .	3 007	9 924	9.5	3.7	392	1 596	14.6	4.8		
ARIZONA . . . . .	5 698	21 622	1.2	-7.1	105 109	476 979	-1.5	11.0		
ARKANSAS . . . . .	6 436	25 441	.1	6.8	95 406	406 218	1.2	10.5		
CALIFORNIA . . . . .	37 973	136 935	.1	-.5	1 879 537	7 901 355	1.6	4.4		
COLORADO . . . . .	6 910	24 753	-.3	7.3	212 981	693 419	2.1	21.1		
CONNECTICUT . . . . .	7 727	29 239	8.5	13.7	60 105	220 065	17.5	64.7		
DELAWARE . . . . .	1 565	5 039	-.5	-.6	90 071	338 524	5.0	13.8		
FLORIDA . . . . .	95 793	342 099	5.3	8.6	(X)	(X)	(X)	(X)		
GEORGIA . . . . .	25 607	104 360	.9	4.2	377 090	1 390 191	3.3	11.7		
HAWAII . . . . .	-	7 179	-22.7	2.2	101 655	358 072	.4	20.7		
IDAHO . . . . .	1 038	8 077	-10.1	11.3	56 743	229 127	1.7	3.5		
ILLINOIS . . . . .	18 261	72 452	-1.2	-2.2	714 904	2 554 835	9.7	15.2		
INDIANA . . . . .	11 500	35 219	4.8	2.8	275 400	1 042 072	13.3	46.3		
IOWA . . . . .	4 148	16 828	.3	4.9	178 435	752 392	2.1	3.7		
KANSAS . . . . .	10 609	37 632	5.0	8.6	125 273	564 167	2.3	16.7		
KENTUCKY . . . . .	12 125	49 207	-.4	48.7	179 816	674 588	2.4	5.8		
LOUISIANA . . . . .	13 758	54 967	-.7	-2.9	81 509	223 115	3.4	1.4		
MAINE . . . . .	8 879	29 950	5.1	6.9	60 453	250 686	2.9	12.1		
MARYLAND . . . . .	7 732	29 093	.1	-.5	419 499	1 517 144	2.6	9.0		
MASSACHUSETTS . . . . .	21 632	83 481	.2	-.5	620 227	2 558 634	.6	7.3		
MICHIGAN . . . . .	26 477	103 308	6.8	11.3	924 482	2 808 914	9.4	28.7		
MINNESOTA . . . . .	13 562	53 664	.7	-1.0	562 673	2 128 470	3.7	27.1		
MISSISSIPPI . . . . .	7 682	33 252	-1.1	-3.6	64 165	216 499	5.4	12.5		
MISSOURI . . . . .	6 758	24 256	-.2	.4	210 356	873 994	-	8.1		
MONTANA . . . . .	3 680	14 961	-.5	-.9	39 697	157 812	2.1	15.9		
NEBRASKA . . . . .	3 691	13 732	-.8	-1.8	72 627	296 349	1.1	22.5		
NEVADA . . . . .	3 589	12 712	3.6	15.1	(X)	(X)	(X)	(X)		
NEW HAMPSHIRE . . . . .	2 384	7 458	15.8	29.3	474	16 783	-.4	11.8		
NEW JERSEY . . . . .	18 271	59 216	-1.0	-1.5	380 532	1 564 187	3.4	16.3		
NEW MEXICO . . . . .	4 017	17 022	-2.9	-.3	35 011	32 112	39.1	597.5		
NEW YORK . . . . .	46 681	162 387	5.9	11.8	2 259 708	8 812 886	.7	7.6		
NORTH CAROLINA . . . . .	28 293	116 958	-.4	-	473 341	1 657 279	3.2	10.9		
NORTH DAKOTA . . . . .	1 689	6 467	-.6	-1.5	10 058	43 541	17.0	32.8		
OHIO . . . . .	16 996	70 768	-.2	-.7	585 799	2 351 418	8.0	59.6		
OKLAHOMA . . . . .	9 789	37 133	-2.9	-13.8	154 696	658 211	.1	-1.7		
OREGON . . . . .	2 645	10 692	1.6	.7	292 541	1 141 182	1.6	7.3		
PENNSYLVANIA . . . . .	39 991	155 617	15.1	25.0	583 012	2 267 244	7.6	13.9		
RHODE ISLAND . . . . .	2 282	7 799	.9	-5.2	64 376	276 015	1.1	19.8		
SOUTH CAROLINA . . . . .	23 650	95 572	1.0	3.6	220 778	763 195	3.5	14.3		
SOUTH DAKOTA . . . . .	2 531	8 873	.1	-5.8	(X)	(X)	(X)	(X)		
TENNESSEE . . . . .	15 226	58 551	1.0	.7	2 767	52 094	-.7	16.9		
TEXAS . . . . .	69 386	278 533	.9	4.0	(X)	(X)	(X)	(X)		
UTAH . . . . .	3 902	12 839	9.4	28.3	98 761	366 962	3.6	13.5		
VERMONT . . . . .	3 901	14 057	-.1	-1.8	31 196	121 377	3.5	8.7		
VIRGINIA . . . . .	21 488	79 060	-4.7	1.1	452 780	1 650 158	.9	9.0		
WASHINGTON . . . . .	25 705	104 882	-.6	2.0	(X)	(X)	(X)	(X)		
WEST VIRGINIA . . . . .	1 457	6 835	-.5	-	99 221	361 226	7.1	16.4		
WISCONSIN . . . . .	11 289	43 266	11.6	2.8	494 452	1 834 173	3.5	6.1		
WYOMING . . . . .	391	1 516	3-41.7	3-40.8	(X)	(X)	(X)	(X)		
EXHIBIT: DISTRICT OF COLUMBIA . . . . .	1 957	7 561	1.5	2.0	84 598	354 223	.9	4.3		

See footnotes at end of table.

## QUARTERLY TAX REPORT

Table 6. Collections of Selected State Taxes, Fourth Quarter of 1983 and Prior Periods—Continued

State	Corporation net income				Motor vehicle and operators' license			
	4th quarter 1983 (thousand dollars)	12-month periods			4th quarter 1983 (thousand dollars)	12-month periods		
		Year ended December 1983 (thousand dollars)	Percent change from--	Year ended Sept. 1983		Year ended December 1983 (thousand dollars)	Percent change from--	Year ended Sept. 1983
UNITED STATES, TOTAL <sup>2</sup> . . . . .	3 334 428	14 111 729	6.3	4.4	1 429 628	6 565 630	1.6	4.4
ALABAMA . . . . .	15 459	128 101	-4.2	5.4	13 557	40 704	-3.0	-1.3
ALASKA . . . . .	79 521	300 157	14.8	-34.6	5 569	16 646	18.8	23.8
ARIZONA . . . . .	29 094	166 548	3.4	340.3	29 700	112 605	5.3	9.3
ARKANSAS . . . . .	16 155	90 619	3.9	-1.7	14 625	72 750	-5.	5.3
CALIFORNIA . . . . .	755 989	2 876 776	8.0	9.2	137 756	528 619	-7.6	328.4
COLORADO . . . . .	9 300	57 424	15.4	-21.0	14 163	61 718	4.8	8.7
CONNECTICUT . . . . .	93 025	377 280	5.3	-	21 445	86 056	5.1	3.0
DELAWARE . . . . .	6 565	25 999	30.3	3-19.5	7 074	29 427	-4.0	317.4
FLORIDA . . . . .	83 439	360 210	-	-8.9	61 377	281 833	-1.0	1.2
GEORGIA . . . . .	34 768	259 482	3.2	1.2	5 681	64 853	.4	7.1
HAWAII . . . . .	90	25 713	-1.5	-28.1	2 175	9 946	10.5	23.5
IDAHO . . . . .	2 854	35 356	-9.9	-18.5	7 529	30 199	5.3	-16.6
ILLINOIS . . . . .	145 925	582 005	4.9	-6.9	82 098	383 699	.1	-.7
INDIANA . . . . .	66 800	129 880	-8.6	-10.2	6 973	115 550	.1	4.9
IOWA . . . . .	29 775	132 816	1.7	-10.9	6 485	153 500	1.0	1.6
KANSAS . . . . .	26 867	127 044	-	15.5	14 807	73 914	-.7	-4.8
KENTUCKY . . . . .	46 382	178 947	4.6	4.0	14 609	95 826	11.2	65.3
LOUISIANA . . . . .	34 287	281 624	-10.3	-3.5	13 701	67 222	5.8	30.6
MAINE . . . . .	10 546	42 542	15.9	32.1	9 120	41 044	4.8	7.5
MARYLAND . . . . .	32 240	155 506	7.9	11.6	4 000	93 960	.5	3.6
MASSACHUSETTS . . . . .	297 059	811 253	326.2	31.8	41 284	128 097	.9	12.9
MICHIGAN . . . . .	387 086	1 178 212	16.0	23.2	61 697	287 998	5.4	17.3
MINNESOTA . . . . .	53 396	249 632	1.4	-20.6	44 306	203 199	2.8	9.9
MISSISSIPPI . . . . .	7 671	69 394	-3.5	3.9	15 535	52 900	-2.9	1.3
MISSOURI . . . . .	29 101	130 241	-2.0	-2.3	26 217	126 563	.4	5.6
MONTANA . . . . .	6 370	30 972	-9.2	-24.8	4 876	27 155	5.2	13.6
NEBRASKA . . . . .	14 224	60 913	10.5	47.9	8 505	48 774	1.6	8.2
NEVADA . . . . .	(X)	(X)	(X)	(X)	9 314	34 102	4.3	3.8
NEW HAMPSHIRE . . . . .	21 096	80 699	8.1	2.0	9 303	34 735	7.8	11.3
NEW JERSEY . . . . .	178 224	708 713	4.1	2.9	58 523	291 809	1.1	1.0
NEW MEXICO . . . . .	1 643	40 298	-9.4	-28.8	12 653	45 060	5.9	7.0
NEW YORK . . . . .	333 764	1 544 677	6.3	28.3	122 000	431 112	8.3	28.3
NORTH CAROLINA . . . . .	71 327	306 626	3.5	8.6	36 400	185 448	4.7	11.0
NORTH DAKOTA . . . . .	8 554	24 081	-2.7	-30.5	1 778	30 216	-.4	-1.1
OHIO . . . . .	-16 106	386 617	-6.3	-29.5	63 903	308 136	.3	1.9
OKLAHOMA . . . . .	8 979	97 952	2.1	3-25.6	46 661	192 768	3.3	7.9
OREGON . . . . .	54 806	152 673	24.7	4.9	32 681	119 887	.6	-1.0
PENNSYLVANIA . . . . .	169 771	836 521	2.3	-5.3	92 762	476 042	-.1	18.3
RHODE ISLAND . . . . .	13 112	47 287	7.3	4.2	6 225	22 561	.5	4.6
SOUTH CAROLINA . . . . .	21 665	139 691	7.6	11.5	7 838	45 690	-.2	3.1
SOUTH DAKOTA . . . . .	5 193	10 508	386.0	3942.5	3 600	18 650	15.1	23.6
TENNESSEE . . . . .	45 168	195 997	-2.2	-4.7	21 846	126 675	9.8	5.6
TEXAS . . . . .	(X)	(X)	(X)	(X)	87 472	355 800	5.6	5.6
UTAH . . . . .	6 922	35 970	9.0	-7.9	5 379	30 999	-1.7	14.9
VERMONT . . . . .	3 504	20 816	-2.8	-14.9	5 955	30 197	-2.7	4.1
VIRGINIA . . . . .	45 978	203 574	5.6	14.4	40 112	171 577	2.9	27.9
WASHINGTON . . . . .	(X)	(X)	(X)	(X)	39 721	145 657	.3	12.0
WEST VIRGINIA . . . . .	17 171	72 941	23.1	97.3	12 833	58 922	1.1	1.9
WISCONSIN . . . . .	29 669	341 442	.8	1.9	29 307	141 354	7.9	-4.4
WYOMING . . . . .	(X)	(X)	(X)	(X)	8 498	33 476	4.2	-.5
EXHIBIT: DISTRICT OF COLUMBIA . . . . .	18 636	78 563	3.4	13.5	1 139	18 277	-.8	-2.1

- Represents zero.

X Not applicable.

<sup>1</sup>Includes amounts not separately detailed.<sup>2</sup>The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table only for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 3.<sup>3</sup>Reflects change in collection cycle.<sup>4</sup>Includes taxes collected for the 5 dependent transportation districts.

## APPENDIX A

### Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 6 of this report.

#### ALABAMA

Alcoholic beverage sales tax. Basis of tax changed effective September 30, 1983.

Individual income tax. Tax rates were increased effective January 1, 1982.

#### ALASKA

Motor fuel sales tax. Tax collection provisions were amended effective June 4, 1982.

Individual income tax. Major tax credits, effective January 1, 1978, were superseded by a new law repealing the income tax effective retroactively to January 1, 1979. Amounts shown are residual collections.

Corporation net income tax. Oil and gas corporate income tax repealed applicable in 1981. Oil and gas corporations are subject to the graduated corporate net income tax beginning in 1982.

#### ARIZONA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective June 1, 1983.

Motor fuel sales tax. Tax rate increased from 10 to 12 cents per gallon effective July 1, 1983.

Motor vehicle and operators' license tax. Tax rates increased effective April 25, 1983.

#### ARKANSAS

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective November 1, 1983.

Tobacco product sales tax. Rate increases became effective March 10, 1983.

#### CALIFORNIA

Motor fuel sales tax. Tax rate increased from 7 to 9 cents per gallon effective August 1, 1983.

#### COLORADO

General sales and gross receipts tax. Tax rate increased from 3 to 3.5 percent effective May 1, 1983.

Motor fuel sales tax. Tax rate increased from 9 to 12 cents per gallon effective July 1, 1983.

Tobacco product sales tax. Tax rate increased effective November 1, 1983.

Corporation net income tax. Tax rates decreased applicable to the 1982 tax liability.

## CONNECTICUT

General sales and gross receipts tax. Tax rate on business services increased from 3.5 to 7.5 percent effective August 1, 1983.

Motor fuel sales tax. Tax rate increased from 11 to 14 cents per gallon effective April 1, 1983.

Tobacco product sales tax. Rate increases became effective August 1, 1983.

Individual income tax. Tax rates were increased and extended to cover interest income applicable to the 1983 tax year.

## DISTRICT OF COLUMBIA

Motor fuel sales tax. Tax rate increased from 14 to 14.8 cents per gallon effective June 1, 1983.

## HAWAII

Alcoholic beverage sales tax. Portion of collections held in escrow pending adjudication.

Individual income tax. Tax credits were allowed for the 1981 tax liability.

Corporation net income tax. Tax credits were allowed for the 1982 tax liability.

Motor vehicle and operators' license tax. Tax rate increased effective July 1, 1982.

## IDAHO

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent effective March 3, 1983, and to 4.5 percent effective June 1, 1983.

Motor fuel sales tax. Tax rate increased from 12.5 to 14.5 cents per gallon effective April 14, 1983.

Motor vehicle and operators' license tax. Some rate decreases became effective July 1, 1982.

## ILLINOIS

Motor fuel sales tax. Tax rate increased from 7.5 to 11 cents per gallon effective August 1, 1983.

## INDIANA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective January 1, 1983.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1983, was 11.1 cents per gallon.

Individual income tax. Tax rates increased applicable to 1983 tax year.

## IOWA

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent effective March 1, 1983.

## KANSAS

Motor fuel sales tax. Tax rate increased from 8 to 10 cents per gallon effective July 1, 1983.

Tobacco product sales tax. Tax rate increases became effective July 1, 1983.

## KENTUCKY

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1983, was 10 cents per gallon.

Alcoholic beverage sales tax. New tax became effective June 1, 1982.

Motor vehicle and operators' license tax. New tax on motor carriers became applicable October 1, 1982. Staggered registration was initiated January 1, 1983.

## LOUISIANA

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

## MAINE

Motor fuel sales tax. Tax rate increased from 9 to 14 cents per gallon effective April 1, 1983.

Tobacco product sales tax. Rate increases became effective September 23, 1983.

Corporation net income tax. Tax rates increased applicable to 1983 tax year.

## MARYLAND

Motor fuel sales tax. Tax rate increased from 11 to 13.5 cents per gallon effective June 1, 1983.

## MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1983, was 11 cents per gallon.

Tobacco product sales tax. Tax rate increases became effective July 11, 1983.

## MICHIGAN

Motor fuel sales tax. Tax rate increased from 11 to 13 cents per gallon effective January 1, 1983.

Individual income tax. Tax rates increased applicable to 1983 tax year.

Corporation net income tax. Amount shown is the Michigan Single Business Tax.

## MINNESOTA

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective January 1, 1983.

Motor fuel sales tax. Tax rate increased from 13 to 16 cents per gallon effective May 1, 1983.

Individual income tax. Surcharge increased applicable January 1, 1983.

Corporation net income tax. Rate decreases became applicable January 1, 1982.

## MISSISSIPPI

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective December 1, 1983.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1983, was 7 cents per gallon.

## MISSOURI

General sales and gross receipts tax. Tax rate increased from 3.125 to 4.125 percent effective January 1, 1983.

Tobacco product sales tax. Rate increases became effective August 13, 1982.

## MONTANA

Motor fuel sales tax. Tax rate increased from 9 to 15 cents per gallon effective July 1, 1983.

Tobacco product sales tax. Rate increases became effective July 1, 1983.

## NEBRASKA

General sales and gross receipts tax. Tax rate increased from 3.5 to 4 percent effective July 1, 1983. Food became exempt from sales tax effective October 1, 1983.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1983, was 15.5 cents per gallon.

Individual income tax. Tax rate increased effective January 1, 1983.

Corporation net income tax. Tax rate increased effective January 1, 1983.

## NEVADA

Tobacco product sales tax. Rate increases became effective July 1, 1983.

Alcoholic beverage sales tax. Tax rate increased effective June 1, 1983.

## NEW HAMPSHIRE

Tobacco product sales tax. Rate increases became effective August 15, 1983.

Alcoholic beverage sales tax. Rate increases became effective June 22, 1983.

## NEW JERSEY

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective January 3, 1983.

Tobacco product sales tax. Rate increases became effective July 1, 1983.

## NEW MEXICO

General sales and gross receipts tax. Tax rate decreased from 3.5 to 3.75 percent effective July 1, 1983.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1983, was 11 cents per gallon.

Individual income tax. Tax rate decreased and credits were allowed for the 1981 tax year and tax rates were increased applicable to 1983 tax year.

Corporation net income tax. Banks and financial corporations became exempt from tax effective January 1, 1982.

## NEW YORK

Tobacco product sales tax. Tax rate increased effective April 1, 1983.

Alcoholic beverage sales tax. Tax rate increased effective May 1, 1983.

Motor vehicle and operators' license tax. Various fees increased effective May 1, 1983.

## NORTH DAKOTA

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent effective April 1, 1983.

Motor fuel sales tax. Tax rate increased from 8 to 13 cents per gallon effective July 1, 1983.

Tobacco product sales tax. Tax rate increased effective April 1, 1983.

Alcoholic beverage sales tax. Tax rate increased effective April 1, 1983.

Individual income tax. Tax rates increased applicable to 1983 tax year.

## OHIO

Motor fuel sales tax. Tax rate varies with consumption of motor fuel; rate as of December 31, 1983, was 12 cents per gallon.

Individual income tax. Tax rates and surtax were increased applicable to 1983 tax year.

Corporation net income tax. Tax rates decreased applicable to the 1983 tax year.

## OREGON

Tobacco product sales tax. Additional sales tax reimposed November 1, 1983.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

## PENNSYLVANIA

Motor fuel sales tax. Tax rate increased from 11 to 12 cents per gallon effective August 6, 1983.

Alcoholic beverage sales tax. Tax rate increased effective July 2, 1983.

Motor vehicle and operators' license tax. New tax was imposed on heavy trucks effective April 1, 1983.

## RHODE ISLAND

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1983, was 13 cents per gallon.

Individual income tax. Tax rate increased applicable to 1983 tax year.

Motor vehicle and operators' license tax. Rate increases became effective December 31, 1982.

#### SOUTH CAROLINA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1983, was 13 cents per gallon.

#### SOUTH DAKOTA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1983, was 13 cents per gallon.

#### TENNESSEE

General sales and gross receipts tax. Gasoline became subject to the general sales tax effective January 1, 1983.

Individual income tax. Surtax was imposed on the 1982 liability.

#### UTAH

General sales and gross receipts tax. Tax rate increased from 4 to 4.125 percent effective July 1, 1983; and to 4.625 percent effective October 1, 1983.

Motor fuel sales tax. Tax rate increased from 13 to 15 cents per gallon effective August 1, 1983.

Tobacco product sales tax. Rate increases became effective July 1, 1982.

Alcoholic beverage sales. Rate increases became effective July 1, 1983.

Motor vehicle and operators' license tax. Rate increases became effective June 28, 1982.

#### VERMONT

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent effective July 1, 1982.

Motor fuel sales tax. Tax rate increased from 11 to 13 cents per gallon effective May 1, 1983.

Tobacco product sales tax. Rate increases became effective August 15, 1983.

#### VIRGINIA

Alcoholic beverage sales tax. Tax rate increases became effective August 1, 1982.

Motor vehicle and operators' license tax. Rate increases became effective July 1, 1982.

#### WASHINGTON

General sales and gross receipts tax. Tax rate increased from 5.4 to 6.5 percent effective March 1, 1983.

Motor fuel sales tax. Tax rate increased from 12 to 16 cents per gallon effective July 1, 1983.

Motor vehicle and operators' license tax. Rate increases became effective July 1, 1982.

#### WEST VIRGINIA

Corporation net income tax. Tax rate increased and surtax imposed effective January 1, 1983.

#### WISCONSIN

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective May 1, 1982.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1983, was 15 cents per gallon.

## APPENDIX B

## Seasonal Factors for Tax Collections, Fourth Quarter of 1983 and Prior Periods

Period	Level of tax-imposing government		Type of tax						
	State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' license	All other
<b>QUARTERS</b>									
1983:									
4TH QUARTER . . .	95.3	127.0	134.5	99.3	102.0	99.7	79.2	81.9	91.5
3D QUARTER . . .	93.2	85.9	82.3	96.7	103.1	96.6	79.8	86.0	90.5
2D QUARTER . . .	112.0	85.1	82.6	101.5	98.8	108.7	138.2	110.7	118.5
1ST QUARTER . . .	99.5	101.8	100.5	102.5	96.1	94.9	102.9	121.7	99.6
1982:									
4TH QUARTER . . .	95.3	127.2	134.5	99.4	102.2	99.7	79.1	81.8	91.4
3D QUARTER . . .	93.2	86.0	82.5	96.7	102.9	96.7	79.5	85.4	90.4
2D QUARTER . . .	112.0	84.9	82.5	101.3	98.8	108.7	138.6	110.6	118.7
1ST QUARTER . . .	99.7	101.6	100.2	102.7	96.2	94.9	103.4	123.1	99.7
1981:									
4TH QUARTER . . .	95.0	127.6	134.8	99.4	102.3	99.7	78.4	81.3	91.1
3D QUARTER . . .	93.1	86.0	82.6	96.6	102.6	96.7	79.1	84.2	90.4
2D QUARTER . . .	112.1	84.9	82.8	101.0	98.8	108.8	138.9	110.4	118.8
1ST QUARTER . . .	100.1	100.9	99.0	103.1	96.4	94.8	104.3	125.5	100.0
1980:									
4TH QUARTER . . .	94.7	128.5	135.7	99.3	102.2	99.6	77.5	80.3	90.6
3D QUARTER . . .	93.0	85.9	82.5	96.7	102.5	96.6	78.7	82.4	90.5
2D QUARTER . . .	112.2	85.1	83.4	100.6	98.9	109.1	139.1	110.5	119.0
1ST QUARTER . . .	100.5	99.8	97.2	103.6	96.4	94.7	105.8	128.8	100.2
1979:									
4TH QUARTER . . .	94.2	129.3	136.8	99.2	101.9	99.6	76.2	78.5	89.9
3D QUARTER . . .	92.8	85.7	82.4	96.7	102.5	96.4	78.1	80.7	90.7
2D QUARTER . . .	112.4	85.6	84.5	100.0	99.3	109.5	139.1	109.8	119.3
1ST QUARTER . . .	101.2	98.4	95.1	104.4	96.3	94.8	107.6	134.0	100.5

Note: The adjustment factors shown in this table have been developed from unadjusted data collected in this survey from the first quarter of 1970 to the current quarter. The adjustment factors reflect the elimination of seasonal variation only. See text. Adjusted tax collections in table 4 are derived by dividing these factors (expressed as ratios) into the unadjusted data for the tax grouping shown above. The figure for total tax collections, adjusted, was derived by summing the adjusted data for the individual types of taxes.